

EXHIBIT 35

Account		Aaron Blecker Account	
	Date	Deposits	Earnings at 18%/year
	12/31/1986	\$ 100,000.00	
	12/31/1987		\$ 118,000.00
	12/31/1988		\$ 139,240.00
	12/31/1989		\$ 164,303.20
	12/31/1990		\$ 193,877.78
	12/31/1991		\$ 228,775.78
	12/31/1992	\$ 100,000.00	\$ 369,955.42
	12/31/1993		\$ 436,547.39
	12/31/1994		\$ 515,125.92
	12/31/1995		\$ 607,848.59
	12/31/1996		\$ 717,261.33
	4/30/1997 * 4 months (6%)		\$ 760,297.01
TOTAL VALUE OF ACCOUNT			
ASSUMING 18%/year		\$	760,297.01
TOTAL ACCOUNT APPRECIATION			
ABOVE PRINCIPAL ASSUMING			
18%/YEAR		\$	560,297.01
Actual Account Balance as of			
4/30/97		\$	206,528.75
Total withdrawals per Picard		\$	468,162.00
Projected account appreciation if			
Picard's calculations of withdrawals			
are correct		\$	674,690.75
DISCREPANCY		\$	85,606.26